

HOUSE BILL 1471
By Head

AN ACT to amend Tennessee Code
Annotated, Title 9, Chapter 3,
relative to audit fees.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 9-3-210, TCA, is amended by deleting the section in its entirety and substituting instead the following:

Section 9-3-210. (a) The Comptroller of the Treasury shall charge an audit fee to each county for the performance of an audit under provisions of this part and Title 4, Chapter 3, Part 3. The fee shall be determined as set forth in subsection (b). The fee shall be payable to the Comptroller by June 30 of each year.

(b) The Comptroller shall charge a fee based on a percentage of total actual direct audit costs incurred by the Comptroller for performing the most recent annual audits. The percentage shall be determined annually by the Comptroller. Actual

direct audit costs shall include personnel and travel expenses required to perform the audit. In addition to the percentage of actual direct audit costs, the Comptroller shall also charge for the printing and mailing the annual audit reports.

(c) The Comptroller shall charge a fee based on total actual direct audit costs as defined in (b) for the following: audits of special school districts, watershed districts, judicial drug task forces, and county related agencies not included in the annual audit; audits requiring special or extended procedures; budget assistance rendered to counties; and financial assistance and other similar services. In addition to the actual direct audit costs the comptroller shall also charge for the cost of printing and mailing the audits.

SECTION 2. This act shall take effect July 1, 2003 the public welfare requiring it.